

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

In re: WHITNEY DESIGN, INC.,)	
)	Case No. 09- 51928-705
)	Chapter 11
Debtor.)	
_____)	
)	
WHITNEY DESIGN, INC.,)	
Movant,)	
)	
v.)	
)	
UNITED STATES OF AMERICA,)	
Respondent.)	

**APPELLANT UNITED STATES OF AMERICA’S STATEMENT OF ISSUES TO BE
PRESENTED ON APPEAL**

Pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure, appellant United States of America submits its Statement of Issues to Be Presented on Appeal with respect to its Notice of Appeal filed February 11, 2010 (Docket No. 93).

1. Whether the Bankruptcy Court erred in granting the Amended Motion to Sell.
2. Whether the Bankruptcy Court erred in authorizing the sale of the Debtor’s assets.
3. Whether the requirements of 11 U.S.C. § 363(b) were satisfied.
4. Whether a sound business purpose existed for the sale of the Debtor’s assets.
5. Whether accurate and reasonable notice of the sale of the Debtor’s assets was provided.
6. Whether the sale of the Debtor’s assets unfairly benefitted the Debtor’s insiders.
7. Whether the sale of the Debtor’s assets unfairly benefitted Household Essentials, LLC.

8. Whether the sale of the Debtor's assets unfairly favored a creditor or class of creditors.

9. Whether the sale of the Debtor's assets was for a fair and reasonable price.

10. Whether the sale of the Debtor's assets was contrary to public policy.

11. Whether the United States was entitled to adequate protection under 11 U.S.C.

§ 363(e).

12. Whether the Debtor could provide adequate protection of the United States' interests under 11 U.S.C. § 363(e).

13. Whether the requirements of 11 U.S.C. § 363(f) were satisfied.

14. Whether the Debtor's assets could be sold free and clear of the United States' interests or claims.

15. Whether Household Essentials, LLC was the holder of a secured claim.

16. Whether Household Essentials, LLC was entitled to credit bid under 11 U.S.C.

§ 363(k).

17. Whether the sale of the Debtor's assets was proposed in good faith.

18. Whether Household Essentials, LLC was a good faith purchaser under 11 U.S.C.

§ 363(m).

19. Whether the United States was entitled to a stay pending appeal of the Order Granting the Amended Motion to Sell.

This 24th day of February 2010.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that on this 24th day of February 2010 a copy of the foregoing Statement of Issues to Be Presented on Appeal was filed electronically with the Clerk of the Court, and served electronically upon participants in the Court's CM/ECF system, including:

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